G. R. S. IX-5j

Previous references

Mwz-694-15-1 Ba. Apr 1917. 1918.

File No. 809

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Serial Nos

Later references. 26-1 (Mwz)

1798-2-3

1695-75

24

222 29-1

214. 40. 1-8.

178-58 (12

191 49 (12

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Part B for June 20

SUBJECT.

GENERAL AND REVENUE SECRETARIAT.

(Kuzhai)

NOTES.

File No. 50.18

FILE HEADING.

Constitution of a Kuzhai Establishment Fund.

From

The Kuzhai Supdt. to Kuzhai

Ore No. C.R. 37 Dated 22 5 1949 Received 24 5 49

Diary No. 2093	Enclos. 9 Spare Copies	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Submits proposals for the Constitution of a Kuzhai Establishment Fund by the levy of percentage Contribution from the emoluments of certain Kuzhai Institutions.

NOTES AND ORDERS.

1 In G.O. No 2538-49/Kuzhai 686-18-1 dated the 2nd April 1949, the Kuzhai Supdt was required to investigate the income & expenditure and requirements of the various Kuzhai institutions in the

G. R. S. III-2)

General and Revenue Secretariat.

Inam File No. 507 of 1918.

Serial No.

State, with a view to levy contributions from these institutions towards the cost of the Inam establishment maintained in the offices of the Inam Supdt, the Comptroller, the Dy. Comms of Divns, the Sub-Dy Offices & the Amildars of Talukas (The establishment at in 2 ors is now being paid from the funds of certain rich institutions with large surpluses, without any rule or on any definite principle).

2. The Inam Supdt has accordingly submitted his proposals in the matter.

3. The Inam institutions are classified as major, minor, Special and Village institutions and the last

4 Village institutions, with income less than Rs 100 per annum and institutions with surpluses less than 1/16th of their income are exempted from the prop-

Serial No.

Contributions at all. Institutions with surpluses between 4/16th & 2/16 are made to contribute 3/8 per cent and those which have a larger surplus are made to contribute 6 1/4 per cent. The rate of levy proposed by the ~~Q~~ Superintendent is slightly different from that tentatively fixed by Government in G.O. No 2538-Leg dated 2.4.1917, but the present rate is stated to have been adopted on account of facility in calculation and with the concurrence of the Financial Secretary.

Hitherto ~~total~~ special establishment for Mysore work was entertained only in the Offices of the Dy Commrs of the Mysore & Hassan Districts & none in the Sub Divisional Offices, and only in the Taluk Offices of Nelamangala, Seringapatam, French Rocks, Kunigal, Channarayapatna, Nanjangud, T. Narasipur, Mysore, Yeadore, Belur, Krishnarajanagar, Hassan, Arsikere, Channarayapatna, Hole-Narsipur

eneral and Revenue Secretariat. | Inam File No. 589 of 1918.

Serial No.

Arkalgod, Hunsore, beside the establishment in the Inam Supt of's Office & in the Office of the Comptroller. But it is now proposed to entertain a Inam establishment for all the 8 Dt offices, to 10 out of the 20 Sub Div Offices, and to all taluk Offices, except Closepet, Bagepalli, Gudibanda, Srinivaspur, Madagiri, Pavugada, Koratgere, ~~Tumkur~~ Sira, Chikmagalur, Kalasa, Tarikere, Nagamangala, Kadur, Hiriyur, Davangere, Harihar, Holalkere, Hosadurga, Jagalur, Chitaldrug, Hadadakalmuru and Chitaldrug Taluks, that is in 51 out of 77 Taluks and Sub Taluks. The establishment of the Office of the Inam Supt is also proposed to be increased. The existing Inam establishment costs Rs 13,366/- per annum and as a result of the proposed revision the cost is expected to rise

NOTE—Contn. sheet.

Serial No.

to Rs 37,964/- per annum, or an increase of Rs 24,898/- per annum.

6 To meet this expenditure of Rs 37,964/- a sum of Rs ~~21050~~ Rs 21050-11-1 is expected to be realized by contributions from ~~the~~ Irrigation institutions and the Superintendent requests that the deficiency of Rs 16,913-4-11 may be graciously contributed by Govt as a grant in aid to the Fund, as it is not possible to increase the income by further levy from institutions.

7 Orders are required ~~on the~~ chiefly on the following points:-

(1) Permission to levy contribution at ~~Rs 3~~ 3 1/8 & 6 1/4 per cent on the surpluses of certain institutions as ~~suggested~~ recommended by the Supdt. and ~~of~~ exempting those that have been left out.

(2) Sanctioning establishments to the Offices of the Dy Commrs, of Sub Dn Officers, of Amildars and of the Irrigation Supdt

NOTE—Contra. sheet.

General and Revenue Secretariat. | Irrig File No. 899 of 191 8.

Serial No.

V

* Vide para 11 of the Supdt's note.

on the Seeds proposed.

3. To modify* the Govt orders regarding the ~~Appointment~~ appointment of Irrigation Efficiency Audit & Account Officers

(4) Contribution of a Government grant in aid of Rs 16,913-4-11 per annum to the Irrigation establishment Fund

6 As a Govt grant in aid of a recurring nature has been asked for the Financial Secretariat has perhaps to be consulted in the matter. Submitted for orders

CB, 7/6/19 8/6 7.6.19 7 Put up the discussions referred to in para 6

10/6

10 File No 696-15-1 required is not traceable. Perhaps the file is with the Camp Clerk of the Irrigation Supdt., who is now at Lucknow.

CB 12/6/19

12.6.19.

eral and Revenue Secretariat. | Revenue File No. 809 of 1918.

Serial No.

H Sahib —

HS
13/6/19.

Secy.)

HS.
20/6/19.

13 The Memorandum and the questions dealt with therein is sufficiently detailed. I should be happy to wait upon the Member for any explanation that may be required on any of the points.

14 The Municipal work is well attended to properly. Adequate clerical Assistance in all the Offices will have to be given. Though even then it would depend upon the Health Officer's standing practice of no special officer to attend to the routine work since it has been removed.

NOTE—Contn. sheet

General and Revenue Secretariat.

File No. 8, 9 of 191

Serial No.

15 I have gone over the proposals made by the Murgai Supt, and also discussed them personally with him

16 The preliminary investigation ordered by Govt in their Order of 2d April 1917 has entailed a considerable amount of labour in gathering the necessary data, arranging them and working them up into classified statements, as well as in making the detailed calculations upon which to base an approximate estimate of the resources of the Establishment Fund. Mr Aravamudiengar deserves to be specially commended for the careful, thorough and patient manner in which he has done the task entrusted to him

17 The details required by Govt being now available, it has to be decided whether the percentage contributions for establishment should be ~~fixed~~ assessed on the lines ~~indicated~~ [illegible] in para 2 of the G.O. referred to — namely 5 p.c. on the income of major institutions, and 3 p.c on that of minor institutions; or, on the other hand, on the principle suggested at the end of para 4 of the

NOTE—Contn. sheet.

General and Revenue Secretariat.

File No. 5091 of 191 8

Serial No.

Murrai Supts memo.

18 The rates mentioned in the foregoing, I may say, merely tentative ones liable to modification if necessary. And as the levy was to be fixed at a percentage of the income, it was not quite necessary to make any difference in the rates as between major and minor institutions.

19 On the other hand, while I agree with the Murrai Supt that 1/16th of the income should be deducted in all cases as a margin to meet extraordinary calls such as repairs, and that any institution with a net monthly surplus after meeting charges should be taxed, I do not think that the rate of levy can be fixed with reference to the proportion which that surplus bears to the total income. As shown in my marginal remarks against para 4 of the Supts memo, that rule will not work out quite equitably in all cases.

20 The ability to contribute should, in my opinion, be judged by the absolute amount of surplus remaining after meeting all

NOTE—Contn. sheet.

General and Revenue Secretariat.

File No. 307 of 1913

Serial No.

demands, ordinary and extra ordinary: and all institutions irrespective of their class (major or minor), which have a workmen surplus, should pay a certain fixed ~~percentage~~ of their surplus as their contribution towards the Establishment charges. This percentage may, for the present, be $\frac{2}{5}$ths, which would yield a sum of Rs. 20,000 in round figures — almost exactly the amount estimated for by the Mysore Supt upon the basis of his own proposals.

21 I would reserve for separate consideration, after the Mysore Establishment Scheme is formally constituted, the rather more complicated question of the Mysore establishments required for the various offices in the State. This will depend, at least in part, upon the aggregate that can be made available; and the details of the Supt's proposals in respect of establishments will also have to be examined in the Finl Secrett. This part of the work may be taken up immediately after the passing of orders on the Constitution of the Scheme.

22 The Secretariat will then prepare a draft order embodying the decisions arrived at and the results of my personal instructions. Also a D.F.O.

16). C.S.

NOTE—Contn. sheet.

WD A 1789—GPB—60,000—20 3 18—S.

General and Revenue Secretariat.

New File No. 809 of 191 .

Serial No.

25 & draft order and a draft note are submitted for favour of approval

lea

(Mr. Menon) 17.7.19

17.7.19

Subd to Secretary

lea

21.7.19

WAN'S OFFICE.
ON JUL 22 1919
No. 544

11 As asked in the Home Dept, I now like to be favoured with the opinion of the H. Dept. We might thereafter place the Council, I think

lea

25/7/19

forwarded with compliments to the Financial Secretary for favour of opinion

Chamanlal

26.7.19 Mysore Secretary

Immediate. 18247

222/19

NOTE—Contn. sheet.

eneral and Revenue Secretariat. | Muz. File No. 699-1 of 1918.

Serial No

22-1919.

In the interests of solvency of the Muzrai Establishment Fund, it is necessary to ensure the stability of its income. The proposal is to form this Fund by levying a uniform contribution of 2/5ths of the surpluses of the Institutions. It is not clear on what basis the income and expenditure estimates have been framed. I believe all items of receipts are included in the gross income and some of the receipts like Jatra collections, and Land assessment, are of a fluctuating character. To be on the safe side, it is necessary to estimate the gross income at either the average of the past few years or better still at the minimum of the annual revenue for the past three or five years.

On the expenditure side again, I do not know if the scale of charges of each institution assumed in the calculation of its surpluses is permanently fixed or is likely to increase. The variations to which the income and expenditure are subject would be reflected in the resulting surplus and it may not be possible to depend always on such supplusses contributing to the Fund the shares on which the present calculations count. It is necessary to make the contributions by the Institutions to the Fund as certain as possible. For this reason, it seems to me to be a much better arrangement to take a share of the income instead of a share of the surplus.

If

NOTE—Contn. sheet

General and Revenue Secretariat. Muz .File No. 809 of 1918.

Serial No.

30 If only institutions which have a surplus are made to pay to the Fund, it will practically place a premium on leaving no surplus at all, if the scal of expenditure is not capable of being effectively controlled. I am not sure if expenditure can alway be kept at the level now assumed, when the tendency is always in the direction of enhancement owing to increase of prices and wages. For this reason also it seems to me a much safer arrangement to take a share of the gross revenue instead of depending upon a fluctuating item like surplus for the resour of the Fund. After all, the contributions payble by the Institutions is a charge on their income and the most natural arrangement is to take a share of directly.

31 Whatever may be the method adopted for estimating the gross income, it is necessary to have the figures checked by the Comptroller. For reasons stated above, it is desirable to make the Muzrai Establishment Fund depend upon gross income and not upon surplus. If, however, the levy should be with reference to surplus, it is necessary to make a cautious estimate of expenditure and have this estimate also checked by the Comptroller.

32 According to Government Order dated 2nd April 1917, the charges of establishments in all offices maintained specially for Muzrai work, should be met from the Muzrai Establishment Fund. Without an idea of the total demands on the Fund, it will not be possible to decide the questions of its resources. In fact, it is the annual demand upon the Fund that -

NOTE—Contn. sheet.

Serial No.

Fl.222-1919.

that ought to decide what ~~it~~ should be its annual income. It seems to me therefore that the question of contribution to be levied from institutions cannot be considered before the total cost of all the establishments to be met from it is calculated. To fix the contribution from the Muzrai Institutions for the Fund without calculating the cost of all establishments to be met from ~~it~~ it is tantamount to accepting the liability of State funds to meet the excess if any, of charges on the Fund over the contributions received by it. It is not, however, the intention of Government Order dated 2nd April 1917 to undertake such a liability.

3. If, however, the question of the contribution to the Fund is first settled independently of the demands on it, then the expenditure to be met from it should be limited to what its resources can bear and the income of the Fund should determine the charges to be met instead of the charges determining the income to be secured for the Fund.

4. The scale of annual charges to be met from the Fund has also to be so regulated as to leave some margin of balance to the credit of the Fund as a reserve against any falling off in its income.

5. The cost of certain establishments sanctioned by Government is already being debited

NOTE—Contn. sheet

to

General and Revenue Secretariat. | Muz. File No. of 1918..

Serial No.

Fl.222-1919.

to the Fund. I have ascertained from the Comptroller's office that the total charges of the Fund so far amount to about Rs.13,000. This charge has also to be met from the contribution to be levied from the Institutions, ~~only~~.

Simla 7.8.19

36 Muzaffarpur Civil Surgeon

179 9.8.19

37 Subd & 3rd member Asst Surgeon

Ld 9/8/19

3rd Shares to be framed with the opinion of the two first on the suggestions made by the first Secy

Jen 11/8

Myer

A. 37 A charge upon the gross Revenue is perhaps a better solution. The method of levying the charge is indicated by the Financial Secretary in the last paragraph of his note at page 35 of file no 82-M of 1918, Ind. I

NOTE—Contn. sheet.

Serial No.

are afraid there will be difficulties in the way as the Comptroller will have no longer accurate information available in his office as regards the income of individual Minor institutions. In the case of these institutions the better plan will be to assess on the ascertained incomes adopted in the Scales of income and expenditure

40 B. There is no objection to the Comptroller checking in detail the estimates of income and expenditure

41 C. The whole question is whether an adequate establishment should not be immediately granted to all offices dealing with Mysore business so as to ensure Account accounts being maintained and efficient Control exercised. The note explains in detail the minimum requirements of these offices and the maximum contributions which may be levied from the institutions themselves. The latter will leave a deficit and my prayer is that this may be made good ~~for~~ by a contribution from Govt funds. Naturally the financial

Subject:--Constitution of a Muzrai Establishment Fund.

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46 In sanctioning the formation of the Muzrai Establishment Fund the Government laid down that it should be made up of a percentage contribution levied on the annual income of Major and Minor Institutions except in the case of Institutions where there is not a sufficient margin of surplus and that for the present, the proportion of this levy might be 5% on the income of Major Institutions and 3% on the income of Minor Institutions.

(1) 2. In working up the details of the constitution of the Fund, it has been proposed to levy varying rates of contributions, with reference to the percentage of surplus on the income, irrespective of the classification of Major and Minor Institutions the rates being as hereunder:--

Where surplus is less than 1/16th of income.	No levy.
Where surplus is 2/16th of income.	3-1/8% of income to be levied.
Where surplus is 3/16th of income and above.	6¼% of income to be levied.

On the above principles, the constitution of the fund has been worked out as hereunder:--

MAJOR INSTITUTIONS.

37	Institutions with income of Rs.111317-0-3 contribute @ 6¼%...	Rs.6,956-5-4
69	" "Rs.96,165-13-0. @ 3-1/8%..	Rs.3,015-5-11
42	" "Rs.85,982-13-0 @	...

MINOR INSTITUTIONS.

665	Institutions with income of Rs.1,52,264-contribute @ 6¼%... ... 15-2 ...		Rs.9,516-4-7
219	" " " Rs. 50,039-6-9 " @ 3-1/8%...		Rs.1,562-11-3
60	" " " Rs. 14,527-4-6 "	...	
882		Rs.2,16,831-10-5	Rs.11,078-15-10
		Average 5.1%.	
Total 1030		Rs.5,10,297-4-8	Rs.21,050-10-9

From the above, it will be seen that the Major Institutions, which absorb the major portion of the time and energy of the Muzra: Establishment really contribute less absolutely and proportionately than the minor institutions; and some of the richer institutions do not pay at all for the simple -- reason, that they spend away all their income and do not accumulate any appreciable surplus. This is quite the reverse of what it ought to be. If the principle be that the Institutions should pay for the cost of the Establishment required to supervise their work, keep their accounts, and maintain the buildings in good repair, then every one of them should contribute proportionately to their income - on the principl of the ~~levy~~ contribution paid by -- Local Fund Boards, etc.; for Establishment charges; and to excuse the contribution or to levy lighter contrioutions from the -- richer institutions on the ground of their comparatively poor savings, will only induce others to gradually evade payment or

contribution by increasing their expenses on all sorts of pleas.

3. Suffice it to say, that the more correct and less objectionable course will be to levy the contribution on the -- ~~poor~~ income and to enforce on every institution a savings at least to the extent of the ~~xxxxxxxxxxxx~~ contribution payable by it.

4. On this principle, I have worked out separate statements, shewing the ~~p~~ gross ~~xxxx~~ income of the Major and the Minor Institutions from the three main sources:--

(1) Cash grant.

(2) Interest on investment of the surplus and

(3) Other items of income.

The range of income of Institutions classed as Minor is very wide - viz., for Rs.100 to Rs.1,000 - All cannot afford to pay at the same percentage. I have therefore divided the Minor Institutions under 3 heads and I propose that the levy may be at varying rates as hereunder:--

Income	Rs.100 - 300	@ 2%	of income.
"	Rs.300 - 500	@ 3%	"
"	Rs.500 -1,000	@ 4%	"

Similarly the Major Institutions may be divided into 2 classes and made to contribute as hereunder:--

Income	less than Rs.1,000	@ 4½%
"	from 1,000 - 5,000	@ 5%
"	5,000 and over.	@ 6%

In regard to Chattrams both Government and private Chattrams under Government management they may contribute at 3½%. Re-t-

Rest-houses may be exempted.

51 ~~5.~~ Village Institutions have not been taken into consideration. ~~I submit~~ herewith a statement shewing the number of Institutions of each class as above, i.e., income from Cash Grant, Interest and other items and contribution that might be expected. According to the rates proposed above, the contribution amounts to Rs.21,520-3-6 against Rs.21,050-10-9 as worked out by Mr.Aravamudu Iyengar.

5 I submit

52 6. After all, the net result is the same, so far as the total contribution is concerned; and it is only the principle of the levy and the proportion of the levy on income that has to be considered and decided upon. The total income of the Major and Minor Institutions is ~~Rsx5x32~~ Rs.5,32,456-1-9 distributed as hereunder:-

(a) Cash grant....	Rs.1,58,748-11-1
(b) Interest on invested surplus.	Rs.22,699-10-5
(c) Other items.	Rs.351007-11-5
Total	Rs.5,32,456-1-9

of the above item (c) is a very uncertain one being the estimated income from lease of lands, Kanike collections and other -- items. The temple lands have recently been leased out and it will be premature ~~premature~~ to build on ~~its~~ This income, until the system is settled into working order. A large margin should therefore be allowed for deficits of income under this head in building up a fund for Establishment Charges. 1

I would therefore propose to limit the establishment charges to Rs.15,000/- or Rs.16,000/- for the present against an expected income of Rs.21,000/- and odd-

52

7. The establishment may be expanded and improved, after the Fund becomes firmly established and income by way of contribution assured.

57

8. In conclusion, I may submit -- that the statement is not a complete one as the resources of several Institutions have yet to be looked into and revised - But the present one may be taken as fair basis for all practical purpose.

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Dear Sir

I send herewith the file related to Imperial Est. Fund in the two Statements showing the Amounts wanded by the Members.

Please return the file to the Members Office

Yours truly

A. B. [illegible]

23/4/08

To W. Dewallen Esq

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form

[To be used only for notes, requisitions, etc., not intended for permanent

N.B.—Should routine notes be written on small slips, the notes must be copied or slips pasted on this form

N.B.— Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

Statement showing the Debit to Muzrai Surplus Funds account of Muzrai Establishment charges.

		Amount.
1.	Muzrai Superintendent's * Office.	3840-0-0
11.	Comptroller's Office.	1200-0-0
111.	District and Taluk Office.	
(1)	Mysore District Deputy Commissioner's Office.	1572-0-0
	----do--- Taluk Offices.	1488-0-0
(2)	Hassan District Deputy Commissioner's Office.	300-0-0
	---do--- Taluk Offices	702-0-0
(3)	Kadur District-Taluk Office.	180-0-0
	Total.	8982-0-0

* In addition to Rs. 4584 from Provincial Funds. ~~Under para 6 of Government Order 2463-513 dated 2-4-17.~~

The cost of the Establishment debitable to Muzrai Surplus Funds will be met from the Muzrai Establishment Fund when it is finally constituted. In the mean while it is to be charged in equal proportion to the Funds of the following temples.

1. Ghati Subramanya temple. Doddaballapur Taluk.
2. Ayamenahalli Anjaneya temple. Koratagere Taluk.
3. Talakavalukonda Venkatramanaswami temple.
4. Kigga Rishi Sringeswara.
5. Chunchinkatta Ramadevar.
6. Keladi Ramaswara-.
7. Nandi Bhogan andiswara.
8. Gosaighat Kasiviswara.

(Vide G.O.No.2463-513 Muz. 82-14-2 dated 2-4-17)

and Revenue Secretariat.

Pers File No. 577 of 1918.

Serial No.	
23/1/20	
2793/23	20

N.F.

55 I am sorry for the long delay in dealing with the file. On receipt of the file by me from the Branch in Oct^r last I discussed the question with the Ass^t Sec^y & asked him to put up a note containing information on certain points. This file was not presented by him again to me till 23^r Jan^y.

56 The main point for determination in the case is the manner in which the proposed Muzrai Establishment fund is to be formed. On 20 & 21^st April 17 it was proposed to form the fund by recovering a contribution of 5% on the income of major institutions & 3% on that of minor institutions. The Muz Sup^t suggested in modification of this proposal the recovery of contributions at 6¼% & 3⅛% according to the financial strength of the institution, irrespective of the fact of which it was a major or a minor one. The then Hon^ble Member (Mr Kt Chandrasekharam) in charge of the Muz Portfolio in the Council [illegible] proposed [illegible] contribution should be based on the [illegible]

Mur. File No. [illegible] of 191 C

Serial No.

…ent the gross receipts of each institution during the current year as a contribution of $\frac{2}{5}$ths of the surplus of each institution. This was referred for the opinion of the Fin. Sec. as ordered by the Board, the Fin. Sec. has expressed it as his opinion that

x, 1 the contribution should be based on the income of the institution and not the surplus

g 2 that in case of the Establishment of the Entertainment from the Establishment Fund should be regulated by the Income and Expenditure of the Fund; and that with regard to Scale of Establishment care should be taken to keep some margin of balance to the credit of the Fund to serve as a reserve against any falling off in the Fund.

The Fin. Sec. (Mr Aravamudachariar) is also of opinion that the Fund should not be encroached for the purpose, but the Income of the Fund should be [illegible] the [illegible] of the institutions as far as possible [illegible] the [illegible] the [illegible] the

Land Revenue Secretariat.

File No. of 191

Serial No.

Supplemented by a suitable grant from State funds to Municipalities responsible for the establishment & future maintenance of the necessary accommodation for the proper housing of the new class of officers.

56 Having given the matter my careful consideration I am in accord with the view taken by the Government that it will be more appropriate & reasonable to base the contribution payable by each individual municipality on the income and tenders for the Corporation, as suggested by the Chandernagore Administration. At the same time I think the principle of basing the contribution on the number of officers should be applied in all cases where the income and tenders of the Municipality are considered inadequate in proportion to the number of officers to be housed. Each case should be considered on its merits and the contribution fixed accordingly. Cases in which the income and tenders of the Municipality are considered adequate in proportion to the number of officers to be housed may not be [illegible]

NOTE—Contn sheet

and Revenue Secretariat.

Mun. File No. 547 of 1916.

Serial No.

NOTE—Contn. sheet

l and Revenue
etariat.

Inwr File No. [illegible] of 1916.

Serial No.

Reserve for unforeseen Expenses [illegible]
Increase in Secretarial Establishment [illegible]
Statement [illegible]. The proposal for
purchasing arrears is an addition to
the Budget Estimate which has not
been included in the Budget and
Carriage Establishments which are not on
a position to make any contribution in the
present conditions will be exempted from
it until their Scale of Establishments are
revised. It will also be seen that
proposal is [illegible] the percentage laid down
in the G.O. of 1917. and that any modify
Carriage Establishment is proposed in the terms of these
orders is to classify the individuals according
to their financial condition without regard
nature - as wages or income - for the application
of the higher or lower rate of Contribution
as the case may be. If the Suggestion
is adopted the total amount of
Contributions that will be recoverable from
all individuals will amount to Rs 18,520
as per annexure, as will be seen from
the appended Statement A.

(b) At present a sum of Rs 8982 p.a.
is now being debited to [illegible]
[illegible]. Individuals should
be made to contribute

NOTE—Contn. sheet.

Item [illegible] — 18

5 & 10% to contribute 2% of their annual income & those whose salaries is 10% & above to contribute 5% of their income towards the funds.

(3) The Municipality to be asked to revise the Scales of allowances on the basis of paying compensation at the higher rate of 5%.

(4) (a) An Estimate of the funds at the above rate being framed, the Municipality to be asked to submit proposals for the additional Establishments required so that the contributions from the Existing Establishments may not exceed 95% of the annual Estimated income of the funds, the remaining 5% being treated as a reserve to guard against unforeseen claims on the receipts of the Institutions

(2) &c

When the above proposals are approved a Revised Scale of rates will be issued.

DEWAN'S OFFICE.
REC'D FEB 24 1920
Serial No. 5846.

22/2/'20.

63) Dewan

64) The question is a difficult one. I should like to hear the views of the Municipality before expressing my views

5-3-20

65) Second Member) P.T.O. WJ 6/3/2

P.T.O.
Vide Page 34.

Insert [illegible] — 18

5 & 10% is excluded 3% of his annual income & those whose surplus is 10% above is excluded 5% of which income towards his funds.

(3) The Municipality is to ... power to scale down all additions on for ... bonds so as to admit of their paying ... at the rate of 5% ...

(4) ~~The~~ An Estimate of the funds at the above rate being found, ~~the Municipality~~ his Municipality is to be asked to submit proposals for his additional requirements so that he can of the Estimate from the ~~Municipality~~ Municipality may not exceed 95% of his annual Estimated income for funds, the remaining 5% being kept as a reserve to ... unforeseen ... in his receipts & disbursements.

(5) &c.

6 Each of the above proposals are approved, a ... fund ... for his local ... the Municipality.

Dr
22/2/20

(3) Devan

(4) The ... 4/23/2
... 5.3.20
P.7.0. ... P.30. 4/3/6
1921. Page 34.

S. III-2]

General and Revenue Secretariat.

Imp File No. 547 of 1918.

Serial No. 66

5748-132.
6.3.20

I have gone thro the papers & while Cameron but agree with the Finl. Secy. in the view taken by him from the financial point of view. Still I feel that a decision based entirely upon this is likely to work hard on Mysore institutions, a contingency Wh. is best avoided. In my opinion I am also of opinion that there is no need to make any distinction between Major & minor institutions and that no premium shd be placed on training no Europeans at all. The scale of Expenditure shd be annually Commissioned & fixed, & the levy based upon the Europeans. & not the gross income. A reserve Equivalent to 1/16 of the gross income shd be provided in the Imperial scale of Expenditure to meet Extraordinary demands. From the Statement in the file it is seen, that the total income of all the Major & minor institutions is calculated at five lacs. and the Europeans income over Expenditure after making provision for the 1/16 required to meet Extraordinary demands, about Rupees fifty thousand. The European share is at 1/10 of the gross income & if 2/5 of it or Rupees twenty thousand is appropriated towards the fund, i.e., so made will amount to 1/10 of 2/5 or 1/25 of the income In other words it works to a contribution of 4%. This levy however is for the present

NOTE—Contn. sheet.

DIARY No 2093
Dt. 17/8/19
SECTION Misc
FILE No 8649/18
SERIAL 1

SUBJECT:

Constitution of the MUZRAI ESTA BLISHMENT FUND by the levy of a percentage contribution from the annual incomes of Muzrai Institutions.

In their Order No.2538-49/Muz. 694-15-1 dated 2nd April 1917, the Government were pleased to direct that in order to meet the charges of Muzrai Establishments maintained in the offices of the Muzrai Superintendent, the Comptroller, the Deputy Commissioners of Districts and the Taluk Offices, a percentage contribution on the annual income of Major and Minor Institutions should be levied except in the case of institutions where there is not a sufficient margin of recurring surplus. This fund was to take the place of the contributions now being levied in a haphazard way from certain institutions to meet the cost of establishment maintained in certain offices under the special orders of Government and for particular exigencies of work. A preliminary investigation of the income, expenditure and immediate requirements

of the various institutions was ordered to be undertaken with a view to an accurate determination of the contributions which may be levied from them for the purpose of the Fund.

2. The work of investigation was divided between myself and a number of Muzrai Sheristadars temporarily appointed for the purpose. The Village Institutions with a net income of less than Rs.100 a year, being left out of the scheme, I took up all the Major Institutions as my particular field of work and the Minor Institutions were assigned to the Muzrai Sheristadars. To secure uniformity of work in the latter case a set of detailed instructions was drawn up and after Government approval issued to the Sheristadars and their reports on the conditions and requirements of each institution were individually scrutinized in this office and modified wherever necessary. In certain cases further information has had to be called for and though for purpose of fixing scales of expenditure and appointment of Dharmadarsis work in these cases may be said to be not yet complete the information now available is sufficient to base the recommendations so far as the present question is concerned.

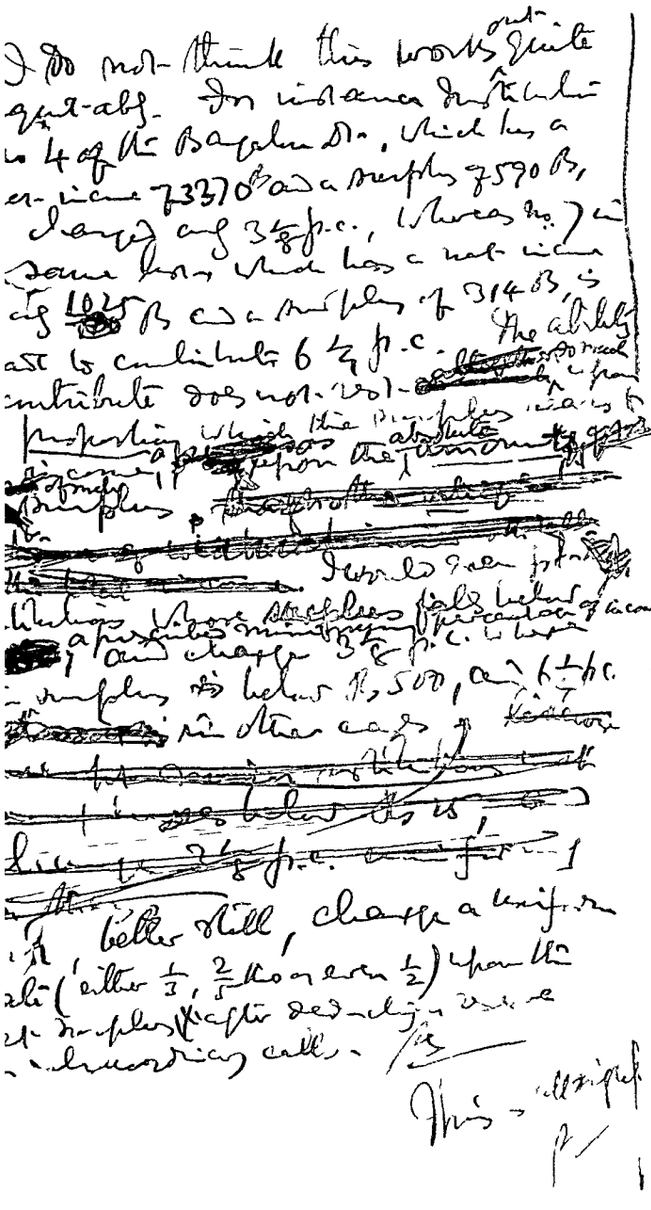
3. As regards the Major Institutions reserved for my personal investigation which numbered in all 156 as shown in the margin, all the institutions have been visited by me with the exception of 11 institutions in the Tirthahalli and Nagar Taluks which were visited by my Personal Assistant Mr. Sadasiva Rao and four institutions in the Koppa and Tarikere Taluks which I have not been able to visit yet. As regards the latter special reports have been obtained on the basis of which recommendations for contribution have been made. The appended Statement A shows the number of institutions of the various classes taken up for investigation and the nature of the work which has been done by me and the establishment of Temporary Sheristadars

The work has been carefully and thoroughly done and also very completely and thoroughly.

4. It is perhaps unnecessary to enter here into a detailed description of the arduous nature of the enquiry involved. It may be mentioned generally that particular care was taken to arrive at a correct idea of the present income leaving out of consideration future prospects and interest earnings from investments as the latter may have either to be used up by the institution itself or go into the General Muzrai Fund which is to come into existence. An estimate of the recurring expendi-

ture

expenditure under establishment, Nityakatle and Hechukatle was then formulated with the help of local officers, Dharmadarsis and principal residents and the recurring surplus available at the disposal of the institution was arrived at. Out of this surplus a fixed sum graduate according to the needs of the institution was set apart as reserve for future requirements and the residue was treated as available to contribute to the Establishment Fund. As a general rule institutions with surplus less than 1/16 of ~~xxxxxxxxx~~ their income have been le: out of account, those with a surplus between 1/16 and 2/16 are made to contribute $3\frac{1}{8}$% and such of them as have a surplus larger than 2/16 are to contribute at $6\frac{1}{4}$%.



5. The resources of every one of the institutions has been individually scrutinized on the above lines, and the results were posted into a register, from which again a consolidated Talukwar statements for the purpose of this report is prepared. In the liability to contribute, all Muzrai institutions whether temples, mosques, Makhans, Bustis, Chattrams, or other charitable institutions have been treated as equal and the absence of a sufficient margin of surplus has been taken as the sole criterion for exemption from contribution. As a

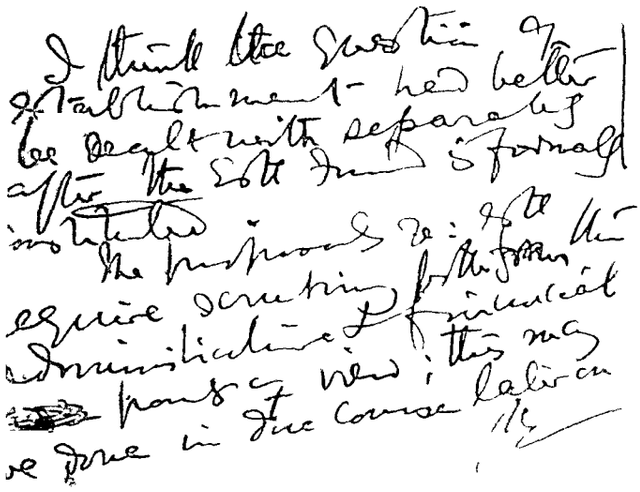
class the Rest-houses have been left out as the grants made to them are strictly limited to their needs for establishment and contingent expenditure and leave no margin. The Mathas in which class is included certain Dargas presided over by Mahommedan priests have been kept out of the lists as in their case Government do not ordinarily exercise to any large extent powers of supervision and management. The cases of Matt estates under the management of Government fall under a separate category as the Government are free to stipulate any terms they please to meet the expenses of management.

6. Statement B shows by Taluks and Districts, the total contributions proposed to be levied, the institutionwar registers which are also submitted showing the exact amount payable by each institution and how this payment is to be made. It will be noticed that two rates of levy have been adopted according to the financial strength of the institution concerned, viz. 6¼% and 3⅛% and irrespective of the class to which they belong. In this respect a departure has been made from the tentative percentages mentioned at para 2 of the order No.2538-49/ dated 2nd April 1917. The proportion of levy now recommended was suggested by the Financial Secretary

during the discussions leading to the Government Order of 2nd April 1917 now under reference and has been adopted on account of facility in calculation. If however Government should prefer to keep to the proportions mentioned in the order, necessary changes in the statements will be effected.

7. From the abstract given at foot of statement B, it will be seen that out of a total of 1030 institutions 102 with an aggregate income of Rs.1,00,510-1-6 do not contribute at all and the rest representing an income of Rs.4,09,787-3-2 contributed Rs.21,050-11-1 a year or a little over 5%. This leaves out of account 63 institutions with an approximate income of Rs.23,200/- for which complete information is not yet available. A percentage charge of $3\frac{1}{8}$% in their case all round may be assumed for purposes of this note. Thus the total income by the levy is expected to be Rs.21,775-11-1 which however is not quite sufficient to pay all the establishment required in the various offices for the transaction of Muzrai business. The proportion of the levy will not however bear any further increase and such additional amount as may be required for providing adequate establishment to the executive, administrative and account offices concerned, will have to be found by Government as a grant-in-aid to the Fund. A great deal of trouble and expense has been spent upon the present

attempt to place the working of these institutions on business lines and it will be a pity to allow them to go back to their old confused condition for lack of systematic supervision and ~~its~~ timely direction.



8. Coming next to the consideration of the establishment required for the various offices, great pains have been taken to evaluate the quantity of work which would under the new order of things fall upon them. Statement C shows the items of work which will have to be done in these offices as regards each class of institutions and Statement D shows the number of these institutions in each Taluk, Sub-Division and District. On a careful calculation of the volume of work to be transacted, a rough scale of equivalents has been arrived at as shown in the margin. The Muzrai work of the different offices was then reduced to units of Major Institutions and standards of full time work for a clerk in the several offices was fixed. In the Taluk offices 10 units have been taken as full time work of a clerk while in the District Offices the standard adopted is 30 units. Where the work to be done in an office is not sufficient to engage at least half the time of a clerk, no provision has been made, the work in such office being allowed to be done by the existing establishment. Provision has also been made to give clerical assistance to a number of Sub-Division Offices where

10 Village institutions	-	1 Minor.
6 Minor "	-	1 Major.
3 Major "	-	1 Special.

(The last consisting of institutions with an income exceeding Rs.5000/- a year.)

the Muzrai work is particularly heavy. Statement E shows the clerical establishment necessary for these three classes of offices calculated on this basis, as also the number of hands now working, their cost and the source from which it is met.

9. It still leaves untouched the two offices of the Comptroller and the Muzrai Superintendent. As regards the former the volume of work to be done has actually been diminished. The Comptroller who was keeping individual accounts for as many as 298 institutions classed Major under the old order has now to keep individual accounts for only 206 institutions still retained as Major according to the new classification. The question of periodical audit of special institutions by the Comptroller is under correspondence and if this is undertaken it may throw some additional work on his office, but the call will be only occasional and will not it is believed require a permanent addition to the staff. The pay of the sanctioned strength has been recently revised and additional expenditure sanctioned and the cost which is now being met from the funds of Chamarajanagar and Kalas temples will have hereafter to be debited to the Establishment Fund.

10. The case is different as regards the Muzrai Superintendent's Office. A substantial increase to the staff was

sanctioned in Government Order No.2463-513/Muz.82-14-2 dated 2nd April 1917 and again in their order No.2514-25 of the same date a staff of audit officers, two for efficiency and two for account was sanctioned though these have not yet been entertained. On a careful consideration of the situation, however, it seems to me that even this staff large as it is, will be wholly insufficient to cope with the volume of work which will be thrown upon this office. The chief items of increased work will be accounts and audit. If confusion in accounts is to be avoided in the future, detailed accounts, not only in the case of Major Institutions, but also individually in the case of the 941 Minor Institutions, will have to be maintained in the Superintedent's Office, the Comptroller's Office being relieved of the duty in the case of the institutions of the latter class. This work alone will take up the full time of 4 Accountants. Besides this, the regular audit of all Major Institutions which are not subject to the Comptroller's periodical audit will hereafter fall upon the Muzrai Superintendent and he will have also to look into the accounts of the various institutions visited by him in the course of his inspections. This, it is surmised, will take up the full time of one Senior Accountant and

at least one Junior Accountant. Against this the sanctioned establishment of the office is 4 Accountants and two more hands at least will therefore have to be sanctioned.

11. The work of the audit staff which has already been sanctioned will relate chiefly to the systematic and periodical audit of the accounts of Minor Institutions and they will also help in the examination of the affairs of institutions which require a special looking into and watch the efficiency of Muzrai administration generally. If they are to be utilized for these purposes, I would suggest a slight alteration in the sanctioned scheme. In the order of 2nd April 1917 referred to above, 2 Efficiency Audit Officers on Rs.75/- each and 2 Accountant Audit Officers on Rs.60/- each have been sanctioned. It appears to me that it will be a great deal more helpful in getting through the work if a junior clerk is also appointed to work with the Senior man, to help him in the routine, in copying and in compiling statements. If this suggestion is approved, three units, each consisting of a senior accountant on Rs.75/- and a junior accountant on Rs.25/- may be appointed and the extra cost which will be Rs.30/- a month will be amply

justified by the volume and quality of the work turned out. This staff will as already directed, work under the direct orders of the Muzrai Superintendent, but their audit reports will be submitted through the District Muzrai Officers. Their tours will be according to a pre-arranged programme and will not ordinarily be for less than 20 days in a month. The establishment is to be entertained for a period of three years to start with, but it does not seem likely that they can be dispensed with, at least for some years to come, particularly as larger powers of management and control have been made over to the Dharmadarsis of Minor Institutions under the new scheme and the interests of the institutions require that there should be an outside agency to periodically inspe the accounts and generally see that the management is in proper order.

12. With the expansion in the volume of work it is no longer found possible to get along with one solitary Typist in the Muzrai Superintendent's Office who has besides often to accompany the Officer on tour. An additional Typist is a great necessity and if one such hand is sanctioned, it would be an advantage to have a man of superior qualifications who knows also Shorthand. It will then be possible to dictate Notes of Inspection for future reference or submission to Government. I have felt the handi-

ca

handicap greatly during my recent tours. For a man of the qualifications required Rs.50/- a month is not too much. Again with the systematic inspection and scrutiny there has been an inevitable increase in correspondence and this has been tided over by the temporary establishment sanctioned by Government from time to time during the last two years. At least the addition of one more hand on Rs.30-3-45 a month is called for.

13. Statement F shows the establishment now working in the Comptroller's and the Muzrai Superintendent's Office and the additional staff already sanctioned and now proposed for sanction. The total cost for establishments in all the offices is exhibited in the form of a proposition statement (Exhibit G) and the total cost comes up to Rs.34,800/- a year. As these establishments have to be on a pensionable basis and inter-changeable with other Departments of Public Service one-eleventh is added to the cost for pension and leave allowances and the total cost will thus be Rs.37,964/-. Out of this Rs.21,050-11-1 will be forthcoming from the Establishment Fund now submitted for the consideration and orders of Government. This leaves Rs.16,913-4-11 still to be made good

the work done on behalf of the Village Institutions which do not pay anything to the common Fund. It is my humble suggestion that this amount may be graciously contributed by Government as a grant-in-aid of the Fund.

Muzrai Superintendent.

neral and Revenue Secretariat. | Mur File No. 569 of 1918

Serial No.	
6069-122 19.3.20.	70 for perusal of the Revenue Member (Hon'ble Mr. Reed) HJ 19/3/
	71 Secy Reed 20.3.20.
	72 Dept. para 69. Comml Secretary. HJ 20/3/2
	58/25/3/20 Papers with the Hon'ble Member in Council 1/4

sal at a Meeting)

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT.

(Clause xii of the schedule)

Constitution of the Muzrai Establishment Fund.

CIRCULATED TO THE MEMBERS OF COUNCIL.

By Order,

C S Balasundaram
Chief Secretary to Government.

..... 26th March ... 1923.

Extraordinary Member of Council.

337/26/8/20 **First Member of Council.**

Second Member of Council.

Third Member of Council.

Constitution of the Muzrai Establish
ment Fund

Opinion of the Council.

Disposal by Circulation.)

No. C. 544

19.

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT.

Constitution of the Muzrai Establishment Fund.

Re-CIRCULATED TO THE MEMBERS OF COUNCIL.

By Order,

Chief Secretary to Government.

20th April 1920.

Extraordinary Member of Council.

First Member of Council.

Second Member of Council. Opinion recorded.

Third Member of Council.

C. 544

General and Revenue Secretariat. | Revenue. File No. of 19

*23 As soon as circulation is complete and the opinion of the Council is recorded, the file will be forwarded to the Secretary in the Department concerned for transmission if need be to the Financial Secretary under Standing Orders and for submission to the Dewan or Member in charge.

Circulation complete.

Forwarded with compliments to the Secretary to Government.... Revenue Dept. ..... under *Rule 23 of the Subsidiary Rules of Council Business.

By Order,

C. Balasundaram

Chief Secretary to Government.

Put up a D.7.V.

27/4/20

Final Note by the ~~Extra~~ Second Member of Council.

Subject:—

Constitution of a Muzrai Establishment Fund.

In their Order, No. 2538-49/Muz. 694-15-1 dated 2nd April 1917, Government directed that a percentage contribution on the income of Major and Minor Institutions should be levied for the purpose of meeting all charges of Muzrai Establishments maintained in the Offices of the Muzrai Superintendent, the Comptroller, the Deputy Commissioners of Districts and the Amildars of Taluks, and that this fund, which should be known as the " Muzrai Establishment Fund should take the place of the contributions levied for the purpose from certain Institutions only. The Muzrai Superintendent was requested to undertake a careful preliminary investigation into the income, expenditure, and immediate requirements of the various Muzrai Institutions with a view to ascertain the total sum that could be got from them, and the Institutions which might have to be exempted on account of their being without a sufficient margin of surplus.

2. This investigation was completed by Mr. Aravamudu Iyengar with the aid of the Muzrai Sheristadars, temporarily appointed for the purpose, and it now remains to determine the manner in which the proposed Muzrai Establishment Fund should be formed.

3. In submitting a final report for the orders of Government, Mr. Aravamudu Iyengar proposed, in modification of the percentages tentatively fixed in the Government Order of 2nd April 1917 that all Institutions - Major or Minor - with a surplus less than 1/16ths of their total income might be exempted, that those with a surplus of 2/16ths should contribute 3/8 per cent and those with a surplus of 3/16ths and over should contribute 6¼ per cent of their income. Mr. K.S. Chandrasekhara Iyer, the then First Member of

Council in charge of the Muzrai Portfolio, was of opinion that the contribution should be levied on the surplus, and not on the gross receipts of each Institution, and he proposed the recovery of contribution at 2/5ths of the surplus of each Institution.

4. The Financial Secretary who was consulted has recorded it as his opinion that -

(i) The contribution should be levied on the income of the Institution and not on its surplus.

(ii) That the cost of the Establishment to be entertained from the Establishment Fund should be regulated by, and should not exceed, the amount of the Fund; and that, in fixing the scale of Establishment, care shou d be taken to leave some margin of balance to the credit of the fund to serve as a reserve against any falling off in the Fund.

5. The Third Member of Council, Mr. K.R. Srinivasa Iyengar then studied the whole Question, and he proposed that -

(i) All institutions having an annual surplus of less than 5 per cent of their receipts should be exempted from the payment of contribution for the Muzrai Establishment Fund.

(ii) Institutions with a surplus of between 5 per cent and 10 per cent should contribute 3 per cent of their annual income and those whose surplus is 10 per cent and above should contribute 5 pe cent of their income.

(iii) The Muzrai Superintendent should be asked to revise the scales of all Institutions as far as possible so as to admit of their paying contributions at the light rate of 5 per cent.

(iv) After an estimate of the fund at the above rates was formed, the Muzrai Superintendent should be asked to submit proposals for the additional establishment required, so that the cost of the entire establishment entertained from the fund may not exceed 95 per cent of the annual estimated income of the fund, the remaining 5 per cent being treated as a reserve to guard against unforeseen fluctuations in the receipt of the Institutions ".

Flees

6. The Question then came up before me and I said that I was practically in agreement with the views of Mr. K.R. Srini

Mr. K.S. Chandrasekhara Iyer.

7. The question was then considered by the Dewan who expressed the view that -

(i) The contribution should be on the annual gross income, and not on surplus.

(ii) That the contribution should be fixed as proposed in the Government Order of 17th April 1917, viz., 5 per cent in the case of Major Institutions and 3 per cent in the case of Minor Institutions.

(iii) That a margin of 5 per cent of the Fund should be maintained as a reserve to guard against unforeseen fluctuations in the receipts of the Institutions and the balance only spent on the entertainment of the establishment required.

(iv) And that the Government might contribute towards this fund, a sum not exceeding the amount of the reserve as above, viz., 5 per cent of the income.

8. The question then came up before the Council. The First Member and the Third Member have agreed with the Dewan. According to this view, every Muzrai Institution will contribute-proportionately to its income-towards the fund intended to meet the charges of the Establishment necessary for the administration of the Department, while in respect of the percentage of such contribution, the Major Institutions will be required to pay at a slightly higher rate than the less affluent Minor Institutions.

It is very necessary to keep a reserve of 5 per cent out of the contributions, as it is possible that there may be a falling off of the income under such fluctuating heads, as Kanikes, Jatra-fees, income from lands, etc., and whenever there is such a falling off, the reserve will come in handy.

9. According to the statements worked out by the Muzrai Superintendent there are:-

are:-

MAJOR INSTITUTIONS.

(a)	46 Chattrams with a gross income of	Rs. 39,175/-
(b)	20 Rest-houses	Rs. 14,002/-
(c)	4 chattrams privately endowed and under Government management... ...	4,450/-
(d)	78 other Muzrai Institutions ...	2,37,592/-
	Total	Rs. 2,95,219/-

MINOR INSTITUTIONS.

883 Institutions with a gross income of ... Rs. 2,16,832/-

The establishment fund, if constituted by a levy of 5 per cent on the income of Major Institutions and 3 per cent on the income of Minor Institutions, will amount to about Rs. 21,266/-.

As the reserve of 5 per cent for fluctuations in income, will be made up by a contribution to an equal extent from the State Funds, the full amount of Rs. 21,266/- may be made available for the Muzrai Establishment charges.

The Muzrai Superintendent will be requested to submit for the orders of Government, detailed proposals in respect of the Establishment required for the several offices concerned within a cost of Rs. 20,000/- for the present.

10. A draft order prepared in accordance with the opinion of the majority of the Council, is submitted herewith for gracious approval along with the connected papers.

P Rajagopalachariar

MEMBER OF COUNCIL. 15.5.20

Submitted to His Highness.

I submit herewith a Final Note by the...Second...

Member of Council on the subject of...the...constitution

of...the...Muzrai...Establishment...Fund., ...

.....

for His Highness' gracious approval.

21st May 1919

Dewan.

Record of Cases submitted for the Orde
of His Highness the Maharaja

Subject.

Constitution of the Muzrai Est
blishment Fund.

Order.

~~KRM~~
31/5/20

Mudaliar
4.6.20

General and Revenue Secretariat. | File No of 19

Serial No.

31. All urgent or confidential files returned with His Highness' orders may, in the absence of instructions or indications to the contrary, be ordinarily circulated to the Members of Council for perusal after the issue of orders.

33 The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members.

34 In all other cases, the files will first be circulated to the Members of Council at headquarters and then sent to the Secretariat concerned for the issue of orders.

Circulated to the Members of Council for perusal of

His Highness' orders ~~before~~ / after * issue of orders. (*Vide* Rules 31 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure)

C S Balasundaram Jr
Chief Secretary to Govt. 8/6/20

Through the Secretary to Government,
.....Mazrai.....Department.

192
10.6.20

FIRST MEMBER OF COUNCIL

7386-III
9-6-1920.

SECOND MEMBER OF COUNCIL

7026
14 6 20

THIRD MEMBER OF COUNCIL.

14/6

NOTE—Contn. sheet.

To the Mazrai Secy with compliments

General and Revenue Secretariat.

File No. 55 of 1916.

Serial No.	
	The draft order has to be issued now but the statement has to be revised in accordance with the order herein The Hd accountant will be asked to point out (from) the detailed tabular statement to be framed in accordance with the order RA 17.6.20 No statement need be issued with the G.O. which may be framed & issued @ once - It is to be printed too. 17-6-20
2	To, Secy. Supt; Comptr. & Dewan No. 4334-4343 dt. 17.6.20. Parties orders re Re-fixation of Pay in the Army Establishment issued.

NOTE—Contn sheet

Proceedings of the Government of H. H.
the Maharaja of Mysore.

Read:--

Government Proceedings No.2330-49 Muz.694-15-1 dated 2nd April 1917, ordering the constitution of a Muzrai Development Fund by the levy of a percentage contribution on the annual income of Major & Minor Institutions to meet the charge for the establishment engaged on Muzrai work in the various offices.

(2) Note No.C.R.97 dated 22nd May 1919, from the Muzrai Superintendent in Mysore, submitting a detailed report with a complete scheme of special establishments necessary for carrying on the Muzrai work in the various offices.

4334-4343

Order No. Muzrai 809-18-2

Dated Bangalore, the 13th June 1920.

In the order read above, Government directed that a percentage contribution on the income of Major and Minor Institutions should be levied for the purpose of meeting all charges on account of the Muzrai establishments. The Superintendent, [illegible] of Palaces [illegible] Muzrai [illegible]

was directed to undertake a careful pre-
liminary investigation of the income, ex
penditure and immediate requirements o
the various Muzrai Institutions with a
view to ascertain the actual
could be got from them
and the institutions which
might
to be exempted on the ground of their
ing without a sufficient margin or sur

2. The Muzrai superintendent
(Mr.C Aiyya Udu Iyengar) was requested to
elaborate report with all the details co
mpletely worked out. As a preliminary measure
affairs of the various Institutions were
investigated with the help of a special e
stablishment, and scales of income and ex-
penditure were drawn up and the available
surplus ascertained. There are 148 major
Institutions with a gross income of
Rs.2,95,219/- and 680 minor ones with a
gross income of Rs.3,16,832/-. It now re
mains to determine the manner in which the proposed Muzrai Establishment
may also be formed.

3. In fixing the contributions to
be levied, Mr.Aiyya Udu [illegible] pro-
posed a modification of the present rate
structure, so as to correct
the [illegible]
[illegible]
[illegible]
[illegible]

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS

THE MAHARAJA OF MYSORE.

R e a d:-

Government Proceedings No.2538-49/Muz.694-15-1 dated 2nd April 1917, directing the constitution of a Muzrai Establishment Fund by the levy of a percentage contribution on the annual income of Major and Minor Institutions to meet the ---- charge for the establishment engaged on Muzrai work in the --- various offices.

(2) Note No.C.R.37 dated 22nd May 1919, from the Muzrai Superintendent in Mysore, submitting a detailed report with a complete scheme of special establishments necessary for carrying on the Muzrai work in the various offices.

O r d e r No. 4334-42 Miscl. 2-19-5

Dated Bangalore, the 17th June 1920.

In the order read above, Government directed that a percentage contribution on the income of Major and Minor Institutions should be levied for the purpose of meeting all charges of Muzrai establishments maintained in the offices of the Muzrai Superintendent, the Comptroller, the Deputy Commissioners of -- Districts and the Amildars of Taluks and the said Major and Minor should be called the "MUZRAI ESTABLISHMENT FUND", should take the place of the contributions that were being levied from certain Institutions only. The Muzrai Superintendent was directed to undertake a careful preliminary investigation of the income, expenditure and immediate requirements of the various --- Major Institutions with a view to determine a reduced rate of contribution to be levied from the Institutions. The rate will have to be examined in the light of their working for [illegible]

2. The Muzrai Superintendent (Mr.G.Aravamudu Iyengar) has submitted an elaborate report with all the details completely worked out. As a preliminary measure, the affairs of the various Institutions were investigated with the hel of a special establisnment, and scales of income and expenditure were drawn up and the available surplus has also been ascertained. There are 148 Major Institutions with a gross income of Rs.2,95,219/- and 883 Minor ones with a gross income of Rs.2,16,832/-. It now remains to determine the manner in which the proposed Muzrai Establishment Fund should be formed.

3. In fixing the contributions to be levied Mr.Aravamudu Iyengar has proposed a modification of the percentages tentatively prescribed in the Government Order and suggested that the the rates of levy might be 6¼% and 3 1/8% irrespective of the class of the Institutions. In levying these rates he recommended that all Institutions with a surplus less than 1/10ths of their total income should be exempted and that those with a surplus of 2/10ths should pay 3 1/8% and those with a surplus of 3/10ths and above 6¼%.

4. After a careful consideration of the subject, Government resolve that the percentages of 5% on the Gross Income of Major Muzrai Institutions and of 3% in case of Minor Institutions tentatively fixed in the Government Order of 2nd April 1917, read above, be adopted. Out of this fund, a margin of 5% should always be maintained as a reserve to guard against fluctuations in the receipts of the Institutions.

5. Government are pleased to sanction from the Fund ... grants and annual contributions to Gross Major and Minor Institutions exceeding the ... reserve, viz. ... of the ... Code

to submit in consultation with the Comptroller and the Deputy Commissioners of Districts, for the orders of Government, detailed proposals in respect of the Establishment required for the several offices concerned within a cost of Rs.20,000/- -- for the present.

SECRETARY TO GOVERNMENT,
MUZRAI DEPARTMENT.

To

The Muzrai Superintendent in Mysore.
The Comptroller to Government.
The Deputy Commissioners of Districts.

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HRR-6.1.

S. O.

Muzrai Establishment Fund.

No 4334-43—Muz 809-18-2, dated 17th June 1920.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GENERAL AND REVENUE DEPARTMENTS

Read

Government Proceeding No 2538-49—Muz 694 15 1, dated 2nd April 1917, directing the constitution of a Muzrai Establishment Fund by the levy of a percentage contribution on the annual income of major and minor institutions to meet the charge for the establishment engaged for Muzrai work in the various offices

Note No C R 37, dated 22nd May 1919, from the Muzrai Superintendent in Mysore submitting a detailed report with a complete scheme of special establishment necessary for carrying on the Muzrai work in the various offices

Order No 4334-43—Muz 809-18-2, dated 17th June 1920

In the order cited above Government directed that a percentage contribution on the income of certain minor institutions should be levied for the purpose of meeting the charge of Muzrai Establishment maintained in the offices of the Muzrai Superintendent Comptroller the Deputy Commissioners of Districts and the Assistants in charge of Taluks and that the Fund which should be called the *Muzrai Establishment Fund*, should take the place of the contributions that were being levied from certain institutions only The Muzrai Superintendent was directed to undertake a careful investigation of the income, expenditure and immediate requirements of the various Muzrai Institutions with a view to ascertain the actual sum that could be realised and the institutions which might have to be exempted on the ground of their working without a sufficient margin of surplus

2 The Muzrai Superintendent (Mr G Aravamudu Iyengar) has submitted an estimate of the details connected worked out As a preliminary measure the various institutions were investigated with the help of a special [illegible] their income and expenditure were drawn up and the available [illegible] from [illegible] There are 148 major institutions with a gross income of Rs 2 [illegible] and 885 minor ones with a gross income of Rs 2 16 852 It is [illegible] the manner in which the proposed Muzrai Establishment [illegible]

[illegible] contributions to be levied Mr Aravamudu Iyengar has proposed [illegible] percentages tentatively prescribed in the Government Order and [illegible] that the rates of levy might be 6½ per cent and 3¼ per cent respectively [illegible] institution In levying these rates he recommended that all institutions [illegible] surplus less than 1 10th of their total income should be exempted [illegible] with a surplus of 2 lacs should pay 3½ per cent and those with a [illegible] thousand and above 6¼ per cent

After a careful consideration of the subject, Government resolve that the [illegible] on the gross income of major Muzrai institutions and of [illegible] minor institutions tentatively fixed in the Government Order of [illegible] be adopted Out of this Fund a margin of 5 per cent [illegible] be maintained as a reserve to guard against unforeseen fluctuations in the income of the institutions

The Superintendent is directed to [illegible] from the State Funds an annual contribution to this Fund of a sum not exceeding the amount of the reserve [illegible] income

The Establishment Fund is likely to amount to Rs 21 200 per annum The Superintendent is requested to submit in consultation with the Comptroller and Assistant Commissioners of Districts for the orders of Government detailed proposals of the establishment required for the several offices concerned with the [illegible] 20,000 for the present

By order of Government,
T T JEYARAMA IYER,
Secy. to Govt. [illegible] Dept.

[illegible] Superintendent of Muzrai in Mysore
[illegible] Assistant Commissioners of Districts.
[illegible] Comptroller to Government

Printed [illegible]

G. O. No. 4334-43—Muz. 809-18-2
dated 17th June 1920.

Muzrai Establishment Fund.

Passes orders regadring the formation of the ——.

W D 2823—GPB - 2-7 20—350

No. 4334-43—Muz. 809-18-2, dated 17th June 1920.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

GENERAL AND REVENUE DEPARTMENTS.

Read—

Government Proceedings No. 2538-49—Muz. 694-15-1, dated 2nd April 1917, directing the constitution of a Muzrai Establishment Fund by the levy of a percentage contribution on the annual income of major and minor institutions to meet the charge for the establishment engaged on Muzrai work in the various offices.

(2) Note No. C. R. 37, dated 22nd May 1919, from the Muzrai Superintendent in Mysore, submitting a detailed report with a complete scheme of special establishments necessary for carrying on the Muzrai work in the various offices.

Order No. 4334-43—Muz. 809-18-2, dated 17th June 1920.

In the order read above, Government directed that a percentage contribution on the income of major and minor institutions should be levied for the purpose of meeting all charges of Muzrai Establishment maintained in the offices of the Muzrai Superintendent, the Comptroller, the Deputy Commissioners of Districts and the Amildars of Taluks and that this Fund which should be called the *"Muzrai Establishment Fund"*, should take the place of the contributions that were being levied from certain institutions only. The Muzrai Superintendent was directed to undertake a careful preliminary investigation of the income, expenditure and immediate requirements of the various Muzrai Institutions with a view to ascertain the actual sum that could be got from them and the institutions which might have to be exempted on the ground of their being without a sufficient margin of surplus.

2 The Muzrai Superintendent (Mr. G. Aravamudu Iyengar) has submitted an elaborate report with all the details completely worked out. As a preliminary measure, the affairs of the various institutions were investigated with the help of a special establishment, and scales of income and expenditure were drawn up and the available surplus has also been ascertained. There are 148 major institutions with a gross income of Rs. 2,95,219 and 883 minor ones with a gross income of Rs. 2,16,832. It now remains to determine the manner in which the proposed Muzrai Establishment Fund should be formed.

3. In fixing the contributions to be levied Mr. Aravamudu Iyengar has proposed a modification of the percentages tentatively prescribed in the Government Order and suggested that the rates of levy might be 6¼ per cent and 3⅛ per cent irrespective of the class of the institutions. In levying these rates he recommended that all institutions with a surplus less than 1/16ths of their total income should be exempted and that those with a surplus of 2/16ths should pay 3⅛ per cent and those with a surplus of 3 16ths and above 6¼ per cent.

4. After a careful consideration of the subject, Government resolve that the percentages of 5 per cent on the gross income of major Muzrai institutions and of 3 per cent in case of minor institutions tentatively fixed in the Government Order of 2nd April 1917, read above, be adopted. Out of this Fund, a margin of 5 per cent should always be maintained as a reserve to guard against unforeseen fluctuations in the receipts of the institutions.

5. Government are pleased to sanction from the State Funds an annual contribution towards this Fund of a sum not exceeding the amount of the reserve, *viz.* 5 per cent of the income.

6. The Establishment Fund is likely to amount to Rs. 21,266 per annum. The Muzrai Superintendent is requested to submit in consultation with the Comptroller and the Deputy Commissioners of Districts, for the orders of Government detailed proposals in respect of the establishment required for the several offices concerned within a cost of Rs. 20,000 for the present.

Secy. to Govt., Muz. Dept.

To The Muzrai Superintendent in Mysore
The Deputy Commissioners of Districts.
The Comptroller to Government

Exd. - C. I

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. 4334-43—Muz. 809-18-
dated 17th June 1920.

Muzrai Establishment Fund.

Passes orders regadring the formation of the ——.

W D 2823—GPB—2-7-20—350

App. F. IX-4

Previous References 193 . ( ) File No. Serial Nos.

Later References

General and Revenue Secretariat.

Serial Nos.

Part B for

SUBJECT.